

culated generally in the District of Columbia: *Provided*, That if it shall appear that there were any substantial defects in any tax sale no part of the penalties and charges incidental to such sales shall be collectible; but nothing herein contained shall in any wise affect any costs incurred by the District of Columbia in the institution and prosecution of the suit.

*Proviso.*  
No penalty if defect  
in tax sale.

SEC. 4. Every such sale shall be reported to and confirmed by said equity court, and no sale shall be made for an amount less than such aggregate taxes, interest, and costs incurred in the institution of suit, including advertising and sale, unless by express order of the court. Any surplus remaining from sales made under this Act shall be paid by the collector of taxes into the registry of the court, to abide its further order for payment to the person or persons entitled thereto; and any such moneys remaining unclaimed for a period of five years after confirmation of any such sale shall be paid into the Treasury of the United States and credited to the revenues of the District of Columbia. Upon confirmation of such sale by order of court and payment of the purchase price, and upon full compliance with all of the terms of sale, the clerk of the court shall execute and deliver to the purchaser a deed to the property so sold, which deed shall convey to said purchaser all of the right, title, and estate of all persons whether named in such suit or not.

Confirmation of sale.

Surplus to be paid  
into court.

Delivery of deed, etc.

SEC. 5. That all Acts or parts of Acts inconsistent herewith are hereby repealed.

Inconsistent Acts re-  
pealed.

Approved, March 2, 1936.

#### [CHAPTER 112.]

##### AN ACT

To extinguish tax liabilities and tax liens arising out of the Tobacco, Cotton, and Potato Acts.

March 2, 1936.  
[H. R. 11138.]  
[Public, No. 463.]

*Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled*, That the Act entitled "An Act to repeal the Kerr Tobacco Act, the Bankhead Cotton Act of 1934, and the Potato Act of 1935", approved February 10, 1936, is amended by striking out "; and all liens for taxes imposed as provided in subdivision (f) of section 4 of Public Law Numbered 169 are hereby canceled and released." and inserting in lieu thereof a period and the following: "No tax, civil penalty, or interest which accrued under any provision of law repealed by this Act and which is uncollected on the date of the enactment of this Act shall be collected; and all liens for taxes, civil penalties, or interest arising out of taxes under such provisions of law are canceled and released."

Repeal of Tobacco,  
Cotton, and Potato  
Acts, amendment.  
*Ante*, p. 1106.  
*Post*, p. 1163.

Cancellation of cer-  
tain tax liens, etc.

Approved, March 2, 1936.

#### [CHAPTER 113.]

##### AN ACT

To provide for the establishment of the Richmond National Battlefield Park, in the State of Virginia, and for other purposes.

March 2, 1936.  
[H. R. 1415.]  
[Public, No. 464.]

*Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled*, That when title to all such lands, structures, and other property in the military battlefield area or areas in the city of Richmond, Virginia, or within five miles of the city limits of said city or within five miles of the boundary of the present Richmond Battlefield State Park, as shall be designated by the Secretary of the Interior, in the exercise of his discretion as necessary or desirable for national battlefield park purposes, shall have been vested in the United States, such area or

Richmond National  
Battlefield Park, Va.  
Establishment, when  
title to land, etc., ac-  
quired.